

**EXHIBIT 8**

**PwC Financial Statement Reissuance Engagement Letter**



July 16, 2012

Pam West  
Chair of the Audit Committee of the Board of Directors  
Residential Capital, LLC

James Whitlinger  
Chief Financial Officer  
Residential Capital, LLC

Ladies and Gentlemen:

You have requested PricewaterhouseCoopers LLP to agree to include our audit report on the consolidated statements of income and of cash flows for the year ended December 31, 2009 of Residential Capital, LLC (the "Company") in the offering circular of Nationstar Mortgage LLC/Nationstar Capital Corporation ("Nationstar") related to its 9.625% Senior Notes due 2019. The purpose of this letter is to confirm our understanding of the terms under which we will agree to include our audit report as the Company's former independent accountants.

#### Services and related report

Before we agree to include our report in the Nationstar offering circular, we will obtain updating written representations covering the financial statements previously audited by us from certain members of management of the Company, a representation letter from the successor accountants for the Company, and perform the other subsequent events procedures required by paragraphs AU 508.71-.72 and AU 711.11 of the *AICPA Professional Standards*. If for any reason relating to the affairs or management of the Company we are unable to complete our procedures, we may decline to agree to the inclusion of our report as a result of this engagement.

#### Management's responsibilities

The Company's management is responsible for the financial statements referred to above. Management also is responsible for making available to us, upon request, all of the Company's original accounting records and related information, and company personnel to whom we may direct inquiries.

Auditing standards generally accepted in the United States require that we read pertinent portions of the prospectus and of the registration statement. In this connection, management agrees to (a) provide us with a draft document to read and, (b) obtain our approval to include our report in such document before it is finalized and distributed. To facilitate these matters,



please advise us of any required due dates as soon as practicable. It is understood that we will need a reasonable amount of time to review the applicable documents.

#### Indemnification

The Company agrees to indemnify PricewaterhouseCoopers LLP for the payment of all legal costs and expenses incurred in PricewaterhouseCoopers LLP's successful defense of any legal action or proceeding that arises as a result of inclusion of PricewaterhouseCoopers LLP's previous audit report on the Company's past financial statements in the Nationstar offering circular.

However, this indemnification provision will be void, and any advanced funds will be returned to you, if a court, after adjudication, finds PricewaterhouseCoopers LLP liable for professional malpractice.

#### Timing and fees

We have been requested to complete our consideration to include our audit report and issue our inclusion letter by July 18, 2012. Completion of our consideration to include our audit report by this date is subject to, among other things, receipt of payment for our services and appropriate cooperation from the successor auditor and the Company's personnel including timely responses to our inquiries.

Our fee estimates are based on the time required by the individuals assigned to the engagement and hourly rates.

We estimate our fees for this engagement will not exceed \$150,000, which shall be payable solely by Nationstar in accordance with Section 6.21 of the Amended and Restated Asset Purchase Agreement, dated as of June 28, 2012 and entered into between Nationstar and ResCap (and its affiliates). This estimate takes into account the agreed-upon level of assistance from company personnel and the successor accountants; we will advise management should this not be provided or should any other circumstances arise which may cause our charges to exceed that estimate.

We also will bill Nationstar for our reasonable out-of-pocket expenses and our internal per ticket charges for booking travel (with reasonable supporting documentation). Our internal per ticket travel charge is an allocation of estimated costs of running our travel department in a manner to maximize cost savings and minimize total costs.

Invoices rendered are due and payable upon receipt and, if applicable, prior to the reissuance of our reports as discussed above.





We may use temporary contract staff to perform certain tasks on your engagement and will bill for that time at the rate that corresponds to PwC staff providing a similar level of service. Upon request, we will be happy to provide details on the training, supervision and billing arrangements we use in connection with these professionals.

Other matters

Any additional services that you may request and we agree to provide will be the subject of separate arrangements.

In the event we are requested or authorized by the Company or required by government regulation, subpoena, or other legal process to produce our working papers or our personnel as witnesses with respect to our engagement for the Company, the Company will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such a request.

The Company agrees that they will not, directly or indirectly, agree to assign or transfer this engagement letter or any rights, obligations, claims or proceeds from claims against PricewaterhouseCoopers LLP arising under this engagement letter to anyone and any assignment or transfer by the Company in violation of this paragraph shall be void and invalid. In addition, Nationstar agrees that it will not directly or indirectly agree to assign or transfer its obligations under this engagement letter without the prior written consent of PricewaterhouseCoopers LLP.

This engagement letter reflects the entire agreement between us relating to the services covered by this letter. It replaces and supersedes any previous proposals, correspondence and understandings, whether written or oral. The agreements contained in this engagement letter shall survive the completion or termination of this engagement.

\* \* \* \* \*

If you have any questions about this letter, please discuss them with Michael English at (917) 679-5700 or Christopher Gormsen at (240) 401-0453. If the services and terms outlined in this letter are acceptable, please sign one copy of this letter in the space provided and return it to me via US mail, e-mail or fax 813 281 6139.

Very truly yours,

*PricewaterhouseCoopers LLP*



The services and terms as set forth in this letter are agreed to.

By:

Pam West

(s/s)

Chair of the Audit Committee of the Board of  
Directors - Residential Capital, LLC

Title

Date

By:

James Whitlinger

(s/s)

Chief Financial Officer - Residential Capital,  
LLC

Title

Date



The terms as set forth in this letter are acknowledged and agreed to.

By:

Nationstar Mortgage LLC  
Nationstar Capital Corporation

Joel Murray  
(s/s)

Chief Accounting Officer  
Title

Date

7-16-12